

State of Utah
Local Option Sales and Use Taxes and Supplemental State Sales and Use Tax for Transportation

June 12, 2008

Sales and Use Tax	Utah Code Ann. Section Imposing Tax	Maximum Tax Rate (%)	Expenditure of Revenues Collected	FY 2007 Total Disbursements
Public Transit (Basic)	§59-12-501	.25 or .30 ¹	Public transportation system	\$152,013,653
Public Transit (Additional)	§59-12-502	.25	Fixed guideway, expanded public transportation system, or both except in counties of the first class where rate of .20% is for a fixed guideway, expanded public transportation system, or both and rate of .05% is for certain purposes relating to highways located within the county	
Municipal Highways or Public Transit System Tax	§59-12-1001	.25 or .30 ²	Highways within the municipality, public transit, or both	\$11,136,104
County Option Transportation	§59-12-1703	.25	Expenditure of revenues collected varies by county; see attached chart	Imposed for the first time in Salt Lake County on April 1, 2007; imposed for the first time in Weber and Cache Counties on April 1, 2008
County Option for Highways, Fixed Guideways, or Public Transit	§59-12-1503	.30	Imposed only in Utah county: Rate of .261% = Fixed guideways Rate of .015% = Public transit Rate of .024% = State highway projects within county	Imposed for the first time on April 1, 2007

Sales and Use Tax	Utah Code Ann. Section Imposing Tax	Maximum Tax Rate (%)	Expenditure of Revenues Collected	FY 2007 Total Disbursements
County of the Second Class Airport, Highway, and Public Transit ³	§59-12-1903	.10 or .25	County may impose either: (1) a rate of .10% to be expended for purposes related to the County of the Second Class State Highway Projects Fund, a project or service relating to certain airport facilities, or a combination of both; or (2) a rate of .25% to be expended as follows: Rate of .10% = County of the Second Class State Highway Projects Fund; Rate of .05% = Local Transportation Corridor Preservation Fund; Rate of .10% = to be allocated by the county legislative body for one or more of the following uses; the County of the Second Class State Highway Projects Fund; public transit, fixed guideways, state highways, local highways of regional significance, certain airport facilities; or a combination of these purposes.	Authorized to be imposed effective January 1, 2009
Supplemental State Sales and Use Tax ⁴	§59-12-2003	Varies ⁵		

1. A county or municipality that does not impose a tax under Title 59, Chapter 12, Part 15, County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems for Public Transit, may impose a tax of up to .30%. All other counties and municipalities may impose a tax of up to .25%. Utah Code Ann. §59-12-501 (2008).

2. A city or town that does not impose the public transit tax under Utah Code Ann. §59-12-501 may impose a tax under this section of .25% or .30%, as determined by the city or town. Utah Code Ann. §59-12-1001 (2008).

3. If a county legislative body imposes this tax, the county legislative body may not impose a tax under Title 59, Chapter 12, Part 17, County Option Sales and Use Tax for Transportation Act.

4. Only imposed within counties of the first and second class.

5. If the state imposes a tax under Title 59, Chapter 12, Part 20, Supplemental State Sales and Use Tax Act, the tax rate imposed within a city, town, or the unincorporated area of a county of the first or second class is a percentage equal to the difference between: (i) .30%; and (ii) for a city, town or unincorporated area within the county of the first or second class, the highest tax rate imposed within that city under Section 59-12-501, Section 59-12-1001, or Section 59-12-1503.